

same extent as if the return had been prepared by such person.

(b) *Execution of returns*—(1) *General*. If any person required by provisions of 26 U.S.C. enforced and administered by the Bureau or by the regulations prescribed thereunder to make a return fails to make a return at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the regional director (compliance), the Chief, Tax Processing Center, or other authorized ATF officer shall make such return from the officer's own knowledge and from such information as the officer can obtain through testimony or otherwise.

(2) *Status of returns*. Any return made in accordance with paragraph (b)(1) of this section and subscribed by the regional director (compliance), the Chief, Tax Processing Center, or other authorized ATF officer shall be prima facie good and sufficient for all legal purposes.

(c) *Cross references*. (1) For provisions that the return executed by a regional director (compliance), the Chief, Tax Processing Center, or other authorized ATF officer will not start the running of the period of limitations on assessment and collection, see 26 U.S.C. 6501(b)(3) and § 70.222(b) of this part.

(2) For additions to the tax and additional amounts for failure to file returns, see section 6651 of the Internal Revenue Code.

(3) For additions to the tax for failure to pay tax, see sections 5684, 5761, and 6653 of the Internal Revenue Code.

(4) For failure to make deposit of taxes or overstatement of deposit claims, see section 6656 of the Internal Revenue Code.

(5) For an additional penalty for tendering a bad check or money order, see section 6657 of the Internal Revenue Code.

(6) For certain failures to pay tax with respect to cases pending under Title 11 of the United States Code, see section 6658 of the Internal Revenue Code.

(7) For failure to supply identifying numbers, see section 6676 of the Internal Revenue Code.

(8) For penalties for aiding and abetting understatement of tax liability,

see section 6701 of the Internal Revenue Code.

(9) For criminal penalties for willful failure to make returns, see sections 7201, 7202, and 7203 of the Internal Revenue Code.

(10) For criminal penalties for willfully making false or fraudulent returns, see sections 7206 and 7207 of the Internal Revenue Code.

(11) For authority to examine books and witnesses, see section 7602 of the Internal Revenue Code and § 70.22.

(26 U.S.C. 6020)

[T.D. ATF-251, 52 FR 19314, May 22, 1987. Redesignated and amended by T.D. ATF-301, 55 FR 47606 and 47610, Nov. 14, 1990]

Subpart D—Collection of Excise and Special (Occupational) Tax

COLLECTION—GENERAL PROVISIONS

§ 70.51 Collection authority.

The taxes imposed by provisions of 26 U.S.C. enforced and administered by the Bureau shall be collected by regional directors (compliance), the Chief, Tax Processing Center, and other ATF officials designated by the Director of the Bureau.

(26 U.S.C. 6301)

[T.D. ATF-301, 55 FR 47611, Nov. 14, 1990]

§ 70.52 Signature presumed authentic.

An individual's name signed to a return, statement, or other document shall be prima facie evidence for all purposes that the return, statement or other document was actually signed by that individual.

(26 U.S.C. 6064)

[T.D. ATF-301, 55 FR 47611, Nov. 14, 1990]

RECEIPT OF PAYMENT

§ 70.61 Payment by check or money order.

(a) *Authority to Receive*—(1) *General*. (i) Regional director(s) (compliance) or the Chief, Tax Processing Center, may accept checks drawn on any bank or trust company incorporated under the laws of the United States or under the laws of any State, Territory, or possession of the United States, or money orders in payment for internal revenue taxes, provided such checks or money